

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re : **Chapter 11 Case No.**
:
LEHMAN BROTHERS HOLDINGS INC., et al. : **08-13555 (JMP)**
:
Debtors. : **(Jointly Administered)**

**ORDER, PURSUANT TO SECTION 345(b) OF THE BANKRUPTCY CODE,
AUTHORIZING DEBTORS TO (I) MAINTAIN, CLOSE, AND OPEN NEW BANK
ACCOUNTS LOCATED AT UNAUTHORIZED DEPOSITORYS AND ACCOUNTS
LOCATED AT UNITED STATES TRUSTEE AUTHORIZED DEPOSITORIES,
(II) IMPLEMENT INVESTMENT GUIDELINES, AND (III) TO THE EXTENT
NECESSARY A WAIVER OF SECTION 345(b) OF THE BANKRUPTCY CODE**

Upon the motion (the “Motion”), dated February 25, 2009, by Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors-in-possession (collectively, the “Debtors” and, together with their non-debtor affiliates, “Lehman”), pursuant to section 345 of title 11 of the United States Code (the “Bankruptcy Code”), seeking authority to (i) maintain, close, and open new bank accounts located at the unauthorized depositories (the “Unauthorized Depository Accounts”) and set forth on Exhibit A annexed hereto and the accounts located at the United States Trustee authorized depositories (the “Authorized Depository Accounts”) set forth on Exhibit B annexed, (ii) implement investment guidelines (the “Investment Guidelines”) annexed hereto as Exhibit C, and (iii) to the extent necessary, a waiver of section 345(b) of the Bankruptcy Code, all as more fully described in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Standing Order M-61 Referring to Bankruptcy Judges for the Southern District of New York Any and All Proceedings Under Title 11, dated July 10, 1984 (Ward, Acting C.J.); and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b);

and due and proper notice of the Motion having been provided in accordance with the procedures set forth in the order entered February 13, 2009 governing case management and administrative procedures [Docket No. 2837] to (i) the United States Trustee for the Southern District of New York; (ii) the attorneys for the Official Committee of Unsecured Creditors; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; and (vi) all parties who have requested notice in these chapter 11 cases, and it appearing that no other or further notice need be provided; and a hearing having been held to consider the relief requested in the Motion; and the Court having found and determined that the relief sought in the Motion is in the best interests of the Debtors, their estates and creditors, and all parties in interest and that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and the U.S. Trustee having consented to entry of an order authorizing the Debtors to maintain, open, and close the Unauthorized Depository Accounts and Authorized Depository Accounts and implement the Investment Guidelines; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the Motion is granted; and it is further

ORDERED that the Debtors are authorized to maintain, close, and open new Unauthorized Depository Accounts as the Debtors determine is necessary in their sole discretion; and it is further

ORDERED that the Debtors are authorized to maintain, close, and open new Authorized Depository Accounts as the Debtors determine in their sole discretion; and it is further

ORDERED that the Debtors are authorized to implement the Investment Guidelines and invest and deposit their cash and cash equivalents in accordance therewith in addition to the investments permitted by section 345 of the Bankruptcy Code; and it is further

ORDERED that the Investment Guidelines may be amended from time to time upon motion by the Debtors; and it is further

ORDERED that the Debtors' Unauthorized Depository Accounts, Authorized Depository Accounts, and Investment Guidelines shall be deemed to be in compliance with section 345 of the Bankruptcy Code, and the Debtors are relieved from the obligations under section 345(b) to obtain a bond from any entity with which money is deposited or invested in accordance with the Investment Guidelines; and it is further

ORDERED that upon the commencement of a chapter 11 case of an affiliate of the Debtors, the Debtors shall, as soon as practicable, supplement the bank accounts set forth on schedules annexed hereto as Exhibit A and Exhibit B.

Dated: March __, 2009
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A

(Unauthorized Depository Accounts)

Proposed							
Legacy / New	Region	Bank	Account Number	Account Title	Entity	Country	Currency
Legacy	Europe	ABN-AMRO	J 68519	LEHMAN BROTHERS SA, Expenses	Lehman Brothers Finance S.A.	France	EUR
Legacy	Europe	ABN-AMRO	9785	ABN AMRO Interest Growth Fund	Lehman Brothers Holdings Inc. (UK Branch)	UK	EUR
Legacy	Europe	ABN-AMRO	264100254726	LEHMAN BROTHER HOLDINGS INC UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	Romania	RON
Legacy	Europe	ABN-AMRO	ABN002721	ABN AMRO global Liquidity Funds	Lehman Brothers Holdings Inc. (UK Branch)	UK	USD
Legacy	Americas	AMR Investment Services, Inc.	133216325	Waterferry	LBHI	USA	USD
Legacy	Americas	AMR Investment Services, Inc.	GE0000015-00	Waterferry	LBHI	USA	USD
Legacy	Americas	Australia and New Zealand Banking Group Limited	711184/00001 CURRENT A/C NO. 1	Lehman Brothers Derivative Products	Lehman Brothers Derivative Products Inc.	Australia	AUD
Legacy	Americas	Australia and New Zealand Banking Group Limited	55204200001	FX Cash Account	Lehman Brothers Financial Products Inc.	Australia	AUD
Legacy	Europe	Australia and New Zealand Banking Group Limited	463034NZD00001	LB HOLDINGS INC, UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	New Zealand	NZD
Legacy	Europe	Banca Intesa	IT19B0306912707073 456886853	LBHI UK Nextra fund - MONEY FUND WASH ACCOUNT	Lehman Brothers Holdings Inc. (UK Branch)	UK	EUR
Legacy	Americas	Banco BNP Paribas	1007871001	Lehman Brothers Special Financing Inc. - Passenger Account	Lehman Brothers Special Financing Inc.	Brazil	BRL
Legacy	Americas	Banco BNP Paribas	1007871002	Lehman Brothers Special Financing Inc. - Own	Lehman Brothers Special Financing Inc.	Brazil	BRL
Legacy	Americas	Banco BNP Paribas	1019952	Lehman Brothers Special Financing Inc.	Lehman Brothers Special Financing Inc.	Brazil	BRL
Legacy	Americas	Banco Bradesco SA	0526.0040064-9	Lehman Brothers Special Financing Inc.	Lehman Brothers Special Financing Inc.	Brazil	BRL
Legacy	Europe	Banco Nacional de Mexico S.A.	0009720006	Lehman Brothers Holdings Inc MXN FX Account	Lehman Brothers Holdings Inc. (UK Branch)	Mexico	MXN
Legacy	Americas	Bank of America	601413713014	FX Cash Account	Lehman Brothers Derivative Products Inc.	Switzerland	CHF
Legacy	Americas	Bank of America	601413118016	FX Cash Account	Lehman Brothers Financial Products Inc.	Switzerland	CHF
Legacy	Americas	Bank of America	17063-014	Lehman Brothers Derivative Products	Lehman Brothers Derivative Products Inc.	UK	EUR

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Proposed							
Legacy / New	Region	Bank	Account Number	Account Title	Entity	Country	Currency
Legacy	Americas	Bank of America	601917062016	Lehman Brothers Financial Products	Lehman Brothers Financial Products Inc.	UK	EUR
Legacy	Europe	Bank of America	6014-30058013	LB HOLDINGS INC, UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	UK	CHF
Legacy	Europe	Bank of America	6064-20805010	LB HOLDINGS INC, UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	JP	JPY
Legacy	Americas	Bank of America NT & SA	606420466010	FX Cash Account	Lehman Brothers Derivative Products Inc.	JP	JPY
Legacy	Americas	Bank of America NT & SA	606417889019	FX Cash Account	Lehman Brothers Financial Products Inc.	JP	JPY
Legacy	Europe	Bank of America NT & SA	28937011	LBCS SGD NOSTRO ACCOUNT	Lehman Brothers Commodity Services Inc.	UK	SGD
Legacy	Americas	Bank of New York	125735	Lehman Brothers Holdings Inc.	LBHI	USA	USD
Legacy	Americas	Bank of New York	3822232	Lehman Brothers OTC Derivatives Inc.	Lehman Brothers OTC Derivatives Inc.	USA	USD
Legacy	Americas	Bank of New York	213833	Lehman Brothers Special Financing Inc.	Lehman Brothers Special Financing Inc.	USA	USD
Legacy	Americas	Bank of New York	213832	Lehman Brothers Commercial Paper Inc.	Lehman Commercial Paper Inc.	USA	USD
Order	Americas	Bank of New York Dividend Trust	56003517	Lehman Brothers Holdings Inc. Common Stock Div Distribution Account	Lehman Brothers Holdings Plc	USA	USD
Legacy	Americas	Bank of Tokyo-Mitsubishi	220001944	LCPI	Lehman Commercial Paper Inc.	USA	USD
New	Americas	Barclays Bank	050703188	LBHI	LBHI New	USA	USD
New	Americas	Barclays Bank	050703196	LBL	LBHI New	USA	USD
New	Americas	Barclays Bank	050703200	LB 745 LLC	LBHI New	USA	USD
New	Americas	Barclays Bank	050703153	LBHI DIP	LBHI New	USA	USD
Legacy	Americas	Barclays Global Investors Funds	3599	Lehman Brothers Holdings Inc.	LBHI	USA	USD
Legacy	Americas	Black Rock	24911	Lehman Brothers Holdings Inc.	LBHI	USA	USD
Legacy	Americas	Black Rock	23644	Waterferry	LBHI	USA	USD
Legacy	Americas	Black Rock	16	Lehman Brothers Holdings Inc.	LBHI	USA	USD
Legacy	Americas	Black Rock	23762	Moonbeam	Lehman Brothers Derivative Products Inc.	USA	USD

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Proposed	Legacy / New	Region	Bank	Account Number	Account Title	Entity	Country	Currency
	Legacy	Americas	Black Rock	23761	Sunlight	Lehman Brothers Financial Products Inc.	USA	USD
	Legacy	Europe	BlackRock	4236366	Blackrock Liquidity Fund	Lehman Brothers Holdings Inc. (UK Branch)	UK	EUR
	Legacy	Europe	BNP Asset Management London	101720	BNP Insticash EUR - LBHI	Lehman Brothers Holdings Inc. (UK Branch)	UK	EUR
	Legacy	Europe	Ceskoslovenska Obchodni Banka AS	255030893	Lehman Brothers Holding Inc (UK Branch)	Lehman Brothers Holdings Inc. (UK Branch)	Slovak Republic (Slovakia)	SKK
	Legacy	Americas	Citibank	2015477006	LBCS-CAD	Lehman Brothers Commodity Services Inc	Canada	CAD
	Legacy	Americas	Citibank	501330019	LBCS ZAR account	Lehman Brothers Commodity Services Inc	South Africa	ZAR
	Legacy	Americas	Citibank del Peru S.A.	73252016	Lehman Brothers Special Financing Inc.	Lehman Brothers Special Financing Inc.	Peru	PEN
	Legacy	Americas	Citibank del Peru S.A.	96575400	Lehman Brothers Special Financing Inc.	Lehman Brothers Special Financing Inc.	Peru	PEN
	Legacy	Europe	Citibank Handlowy	97103015080000005	LBCE PLN NOSTRO ACCOUNT 05744004 PLN	Lehman Brothers Commodity Services Inc	Poland	PLN
	Order	Europe	Citibank Handlowy	PL0210301508000000	LB HOLDINGS INC, UK BRANCH 0300759009	Lehman Brothers Holdings Inc. (UK Branch)	Poland	PLN
	Legacy	Americas	Citibank Korea Inc.	5-001466-005	Lehman Brothers Special Financing Inc.	Lehman Brothers Special Financing Inc.	Korea, Republic of (South)	KRW
	Legacy	Americas	Citibank Korea Inc.	5-001466-013	Lehman Brothers Special Financing Inc.	Lehman Brothers Special Financing Inc.	Korea, Republic of (South)	USD
	Legacy	Europe	Citibank Pty Limited	231025006	LBCS - AUD	Lehman Brothers Commodity Services Inc	Australia	AUD
	Legacy	Europe	Citibank Pty Limited	0-206441-054	Lehman Brothers Holdings Inc UK Branch	Lehman Brothers Holdings Inc. (UK Branch)	Australia	AUD
	Legacy	Europe	Citibank Rt.	202292003	LBCS HUF NOSTRO ACCOUNT	Lehman Brothers Commodity Services Inc	Hungary	HUF
08-13555-mg	Legacy	Europe	Citibank Rt.	201834007	LB HOLDINGS INC, UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	Hungary	HUF
	Legacy	Europe	Citibank, A.S.	91803003	LB HOLDINGS INC, UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	Turkey	TRY

Proposed							
Legacy / New	Region	Bank	Account Number	Account Title	Entity	Country	Currency
Legacy	Europe	Citibank, A.S.	201492017	LB HOLDINGS INC, UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	Czech Republic	CZK
Legacy	Americas	Citigroup Asset Management	454329	Lehman Brothers Holdings Inc.	LBHI	USA	USD
Legacy	Americas	Citigroup Asset Management	454329	Waterferry	LBHI	USA	USD
Legacy	Europe	Credit Lyonnais Asset Management	0000999109U cle 10	CLAM Eonia Investment SA, Expenses	Lehman Brothers Holdings Inc. (UK Branch)	UK	EUR
Legacy	Europe	Credit Suisse First Boston	39297721	LEHMAN BROTHERS FINANCE SA, Expenses	Lehman Brothers Finance S.A.	Switzerland	CHF
Legacy	Europe	Deutsche Bank	L-002270	Deutsche Global Liquidity Series	Lehman Brothers Holdings Inc. (UK Branch)	UK	EUR
Legacy	Americas	Deutsche Bank Asset Management	168724629	Waterferry	LBHI	USA	USD
Legacy	Europe	Deutsche DWS Investment SA	C6124599	Deutsche Asset Management	Lehman Brothers Holdings Inc. (UK Branch)	UK	EUR
Pg 8 of 26	Americas	DnB NOR Bank ASA	79660201292	Lehman Brothers Derivative Products	Lehman Brothers Derivative Products Inc.	Norway	NOK
Legacy	Europe	DnB NOR Bank ASA	5083.06.23342	LBCS NOK Account	Lehman Brothers Commodity Services Inc	Norway	NOK
Order	Europe	DnB NOR Bank ASA	7966.02.01268	LB HOLDINGS INC, UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	Norway	NOK
Legacy	Americas	Dreyfus Service Corporation	5100031514	Waterferry	LBHI	USA	USD
Legacy	Europe	DWS Group	C5846459	LB HOLDINGS INC, UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	Luxembourg	EUR
Legacy	Europe	Euroclear	24909	LBHI UK Tri-Party	Lehman Brothers Holdings Inc.	Belgium	EUR
Legacy	Europe	Euroclear	24909	LBHI UK Tri-Party	Lehman Brothers Holdings Inc.	Belgium	EUR
Legacy	Europe	Euroclear	24909	LBHI UK TRI PARTY	Lehman Brothers Holdings Inc. (UK Branch)	Belgium	EUR
Legacy	Europe	Euroclear	24909	LBHI UK TRI PARTY	Lehman Brothers Holdings Inc. (UK Branch)	Belgium	EUR
Legacy	Americas	Evergreen Investments Management Company LLC	1009323568	Waterferry	Lehman Brothers Holdings Inc. (UK Branch)	Belgium	EUR
Legacy	Americas	Federated Investors, Inc.	4551148	Waterferry	LBHI	USA	USD

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Legacy / New	Region	Bank	Account Number	Account Title	Entity	Country	Currency
Legacy	Americas	Federated Investors, Inc.	4551599	LBSF/Federated Limited Term Municipal Fund	Lehman Brothers Special Financing Inc.	USA	USD
Legacy	Americas	Federated Investors, Inc.	4551603	LBSF/Federated Municipal UltraShort Fund	Lehman Brothers Special Financing Inc.	USA	USD
Legacy	Americas	Federated Investors, Inc.	4551607	LBSF/Federated Michigan Intermediate Municipal Trust	Lehman Brothers Special Financing Inc.	USA	USD
Legacy	Americas	Federated Investors, Inc.	4551611	LBSF/Federated California Municipal Trust	Lehman Brothers Special Financing Inc.	USA	USD
Legacy	Americas	Federated Investors, Inc.	4551615	LBSF/Federated New York Municipal Income Fund	Lehman Brothers Special Financing Inc.	USA	USD
Legacy	Americas	Federated Investors, Inc.	4551619	LBSF/Federated North Carolina Municipal Income	Lehman Brothers Special Financing Inc.	USA	USD
Legacy	Americas	Federated Investors, Inc.	4551623	LBSF/Federated Ohio Municipal Income	Lehman Brothers Special Financing Inc.	USA	USD
Pg 9 of 26	Americas	Federated Investors, Inc.	4551627	LBSF/Federated Pennsylvania Municipal Income Fund	Lehman Brothers Special Financing Inc.	USA	USD
Legacy	Americas	Federated Investors, Inc.	4551631	LBSF/Federated Intermediate Municipal Trust	Lehman Brothers Special Financing Inc.	USA	USD
Legacy	Americas	Federated Investors, Inc.	4551635	LBSF/Federated Short Term Municipal Trust	Lehman Brothers Special Financing Inc.	USA	USD
Order	Americas	Federated Investors, Inc.	4551639	LBSF/Federated Municipal Opportunities	Lehman Brothers Special Financing Inc.	USA	USD
Legacy	Americas	Federated Investors, Inc.	4551643	LBSF/Federated Municipal Securities Fund	Lehman Brothers Special Financing Inc.	USA	USD
Legacy	Americas	Federated Investors, Inc.	4551647	LBSF/Federated Premier Municipal Income Fund	Lehman Brothers Special Financing Inc.	USA	USD
Legacy	Americas	Federated Investors, Inc.	4551651	LBSF/Federated Premier Intermediate Municipal Income Fund	Lehman Brothers Special Financing Inc.	USA	USD
Legacy	Americas	Fidelity Investments	503380743	Waterferry	LBHI	USA	USD
Legacy	Americas	Fidelity Investments	504062811	Moonbeam	Lehman Brothers Derivative Products Inc.	USA	USD
Legacy	Americas	Fidelity Investments	504062738	Sunlight	Lehman Brothers Financial Products Inc.	USA	USD
Legacy	Europe	First National Bank	9015175	LB HOLDINGS INC. UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	South Africa	ZAR
Legacy	Europe	Generali Asset Management	386126	Generali Euro Short Term Yield Plus fund	Lehman Brothers Holdings Inc. (UK Branch)	UK	EUR
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Legacy / New	Region	Bank	Account Number	Account Title	Entity	Country	Currency
Legacy	Europe	Hansabanka	LV37HABA0551021211699	LBHUIK	Lehman Brothers Holdings Inc. (UK Branch)	Latvia	LVL
Legacy	Europe	HSBC Bank Kazakhstan	001-006873-170	LBHUIK Cash USD	Lehman Brothers Holdings Inc. (UK Branch)	Kazakhstan	USD
Legacy	Europe	HSBC Bank Kazakhstan	001-006873-175	LBHUIK	Lehman Brothers Holdings Inc. (UK Branch)	Kazakhstan	KZT
Legacy	Europe	HSBC Bank Middle East Ltd	002-297299-200	LBHUIK	Lehman Brothers Holdings Inc. (UK Branch)	Oman	OMR
Legacy	Europe	HSBC Bank Middle East Ltd	021-110309-437	LBHUIK Funding Account	Lehman Brothers Holdings Inc. (UK Branch)	United Arab Emirates	AED
Legacy	Europe	HSBC BANK PLC	400515 58971134	Lehman Brothers Commodity Services Inc Europe	Lehman Brothers Holdings Inc. (UK Branch)	UK	GBP
Pg of 26	Legacy	HSBC BANK PLC	0000860	HSBC Liquidity Plus Fund	Lehman Brothers Holdings Inc. (UK Branch)	UK	USD
Pg	Legacy	HSBC BANK PLC	0000860	HSBC Liquidity Fund	Lehman Brothers Holdings Inc. (UK Branch)	UK	USD
10	Legacy	HSBC BANK PLC	993316	LBHI AIG Escrow	Lehman Brothers Holdings Inc. (UK Branch)	N/A	
10	Legacy	HSBC BANK PLC	59972077	LBHI AIG Escrow	Lehman Brothers Holdings Inc. (UK Branch)	UK	USD
Order	Legacy	HSBC BANK PLC	59972085	LBHI AIG Escrow	Lehman Brothers Holdings Inc. (UK Branch)	UK	GBP
Legacy	Europe	HSBC BANK PLC	59972093	LBHI AIG Escrow	Lehman Brothers Holdings Inc. (UK Branch)	UK	EUR
Legacy	Europe	HSBC BANK PLC	400515 57401113	LB HOLDINGS INC, UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	UK	GBP
Legacy	Europe	ING Sofia	BG56 INGB 9145 1002 4460 14	LBHUIK	Lehman Brothers Holdings Inc. (UK Branch)	Bulgaria	BGN
Legacy	Europe	Israel Discount Bank	518-61-950092	LB HOLDINGS INC, UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	Israel	ILS
Legacy	Europe	J.P. Morgan AG	611-16-00729	Lehman Brothers Holdings Inc UK Branch	Lehman Brothers Holdings Inc. (UK Branch)	Germany	EUR
Legacy	Americas	J.P. Morgan Fleming Asset Management	5015137	Waterferry	LBHI	USA	USD
Legacy	Europe	JP Morgan	37492603	Local Government Pension Institution Pledge (LBHUIK)	Lehman Brothers Holdings Inc. (UK Branch)	UK	EUR
Legacy	Europe	JP Morgan Administration Services Ireland (Ltd)	LEHA100231	LEHMAN BROTHERS HOLDINGS INC UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	Ireland	EUR

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	Legacy / Region	Bank	Account Number	Account Title	Entity	Country	Currency	
New	Legacy	Europe (Europe) S.r.l	ILF0001952	JP Morgan Liquidity Fund	Lehman Brothers Holdings Inc. (UK Branch)	UK	EUR	
	Legacy	Europe	JPM Fleming AM	ILS000816	JPMF Euro Enhanced Yield Fund	Lehman Brothers Holdings Inc. (UK Branch)	UK	EUR
	Legacy	Americas	Jyske Bank	50061126384	FX Cash Account	Lehman Brothers Financial Products Inc.	Denmark	DKK
	Legacy	Europe	Landsbanki Islands	0100-27-090375	LEHMAN BROTHERS HOLDINGS INC (UK BRANCH)	Lehman Brothers Holdings Inc. (UK Branch)	Iceland	ISK
	Legacy	Americas	Lehman Brothers Asset Management	10-878-817	HSBC as trustee for Lehman Brothers Holdings Inc. (Trust Account - UK Underwriters)	LBHI	USA	USD
	Legacy	Americas	Lehman Brothers Asset Management	143122911-6	Waterferry	LBHI	USA	USD
of 26	Legacy	Americas	Lehman Brothers Asset Management	1000370	Lehman Brothers Holdings Inc.	LBHI	USA	USD
11	Legacy	Americas	Lehman Brothers Asset Management	143034770-1	Lehman Brothers Derivative Products Inc.	Lehman Brothers Derivative Products Inc.	USA	USD
Pg	Legacy	Americas	Lehman Brothers Asset Management	143034760-4	Lehman Brothers Financial Products Inc.	Lehman Brothers Financial Products Inc.	USA	USD
Legacy	Order	Americas	Lehman Brothers Asset Management	150006810	Lehman Brothers OTC Derivatives Inc.	Lehman Brothers OTC Derivatives Inc.	USA	USD
Legacy	Order	Americas	Lehman Brothers Bank	5.08E+11	Lehman Brothers Holdings Inc.	LBHI	USA	USD
Legacy	Americas	Lehman Brothers Bank		LBHI as Agent for Boise Land & Timber II, LLC Collateral Account	LBHI	USA	USD	
Legacy	Americas	Lehman Brothers Bank	17004425	Lehman Brothers Holdings Inc.	LBHI	USA	USD	
Legacy	Americas	Lehman Brothers Bank	508000157059	[General William Lyon, Interest Reserve Account]	Lehman Commercial Paper Inc.	USA	USD	
Legacy	Europe	Lehman Brothers Liquidity Fund Plc	1000260	Lehman Liquidity Fund: LBCF4	Lehman Brothers Holdings Inc. (UK Branch)	UK	EUR	
Legacy	Europe	Lehman Brothers Liquidity Fund Plc	1000364	Lehman Brothers Capital Funding V	Lehman Brothers Holdings Inc. (UK Branch)	UK	USD	
Legacy	Americas	Macquarie Bank Limited	2361061	Lehman Commercial Paper Inc.	Lehman Commercial Paper Inc.	Australia	AUD	

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Legacy / New	Region	Bank	Account Number	Account Title	Entity	Country Currency
Legacy	Americas	Mellon Bank NA	224098	Lehman Brothers Holdings Inc. - Equipment	LBHI	USA USD
Legacy	Americas	Mellon Bank NA	224127	Lehman Brothers Holdings Inc. - Leasehold Improvements	LBHI	USA USD
Legacy	Americas	Mellon Tr Co of NE	012-9533	Lehman Brothers Holdings Inc. - Piscataway Leasehold Improvements	LBHI	USA USD
Legacy	Americas	Mellon Tr Co of NE	012-9605	Lehman Brothers Holdings Inc. - Piscataway Equipment	LBHI	USA USD
Legacy	Americas	Merrill Lynch Investment Management	3386194	Waterferry	LBHI	USA USD
Legacy	Americas	Merrill Lynch Investment Management	3386195	Waterferry	LBHI	USA USD
Pg 12 of 26	Americas	Merrill Lynch Investment Management	3386196	Waterferry	LBHI	USA USD
Legacy	Americas	Merrimac Funds Group	3829	Lehman Brothers Holdings Inc.	LBHI	USA USD
Legacy	Americas	Merrimac Funds Group	4802	Lehman Brothers Derivative Products Inc.	LBHI	USA USD
Order	Americas	Merrimac Funds Group	4815	Lehman Brothers Financial Products Inc.	LBHI	USA USD
Legacy	Americas	Morgan Stanley Investment Management Inc.	756001081	Waterferry	LBHI	USA USD
Legacy	Europe	Morley Liquidity Funds Plc	00000733	Morley Sterling Liquidity Fund	UK GBP	
Legacy	Europe	National Bank of Kuwait	0800194390101	LBHIUK	Kuwait KWD	
Legacy	Europe	National Commercial Bank	88310027000106	LEHMAN BROTHERS HOLDINGS INC UK BRANCH	(UK Branch)	
Legacy	Americas	Nations Funds	4000161655	Lehman Brothers Holdings Inc.	Saudi Arabia SAR	
Legacy	Americas	Nations Funds	4000136616	Lehman Brothers Holdings Inc.	USA USD	
Legacy	Americas	Northern Trust Corporation	8490010482	Lehman Brothers Holdings Inc.	USA USD	
Legacy	Americas	Northern Trust Corporation	8450016588	Lehman Brothers Holdings Inc.	USA USD	

Proposed						
Legacy / New	Region	Bank	Account Number	Account Title	Entity	Country Currency
Legacy	Americas	Northern Trust Corporation	8460010916	Lehman Brothers Holdings Inc.	LBHI	USA USD
Legacy	Americas	Northern Trust Corporation	8470017836	Lehman Brothers Holdings Inc.	LBHI	USA USD
Legacy	Americas	Northern Trust Corporation	8480012183	Lehman Brothers Holdings Inc.	LBHI	USA USD
Legacy	Americas	Northern Trust Corporation	8860010314	Lehman Brothers Holdings Inc.	LBHI	USA USD
Legacy	Europe	Northern Trust Global Investments	14117	Nothern Trust Liquidity Pool	Lehman Brothers Holdings Inc. (UK Branch)	UK EUR
Legacy	Americas	One Group Mutual Funds	707002302	Lehman Brothers Holdings Inc.	LBHI	USA USD
Pg Legacy	Europe	Phoenix Investment Partners	39073309	Waterferry	LBHI	USA USD
of 26	Legacy	Pioneer Investments	LMB0000004	Plurifond	Lehman Brothers Holdings Inc.	Luxembourg EUR
13	Europe	Pioneer Investments	24462	Pioneer Institutional Fund 19	Lehman Brothers Holdings Inc. (UK Branch)	UK EUR
Pg	Europe	Pioneer Investments	1099266	Activwest	Lehman Brothers Holdings Inc. (UK Branch)	UK EUR
Legacy	Americas	Prudential Mutual Fund Services	2808243303	Waterferry	LBHI	USA USD
Order	Europe	Royal Bank of Canada	000022732758	LB HOLDINGS INC, UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	Canada CAD
Legacy	Americas	Russell Investments	10468511	Lehman Brothers Holdings Inc.	LBHI	USA USD
Legacy	Americas	Scudder Investments Service Company	240002335	Waterferry	LBHI	USA USD
Legacy	Americas	Scudder Investments Service Company	240002673	Waterferry	LBHI	USA USD
Legacy	Europe	SEB	5295-0017001930	LBCS JIGEN CASH CONTROL	Lehman Brothers Commodity Services Inc	UK DKK
Legacy	Europe	SEB	5295-0017002023	LBCS DKK Account	Lehman Brothers Commodity Services Inc	Denmark DKK
Legacy	Europe	SEB	05295003245	Lehman Brothers Finance SA	Lehman Brothers Finance S.A.	Denmark DKK
Legacy	Europe	SEB	5295-0017001280	Lehman brothers Finance SA	Lehman Brothers Finance S.A.	Denmark DKK
Legacy	Europe	SEB	5295-0017001256	LEHMAN BROTHERS HOLDINGS INC UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	Denmark DKK

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Legacy / New	Region	Bank	Account Number	Account Title	Entity	Country	Currency	
Legacy	Europe	SEB	5295-0017001973	LBSF JGEN CASH ACCOUNT	Lehman Brothers Special Financing Inc.	UK	DKK	
Legacy	Americas	Skandinaviska Enskilda Banken	52018552589	FX Cash Account	Lehman Brothers Derivative Products Inc.	Sweden	SEK	
Legacy	Americas	Skandinaviska Enskilda Banken	52018529978	FX Cash Account	Lehman Brothers Financial Products Inc.	Sweden	SEK	
Legacy	Americas	Standard Chartered Bank	100255868	Lehman Brothers Special Financing Inc.	Lehman Brothers Special Financing Inc.	Thailand	THB	
Legacy	Americas	Standard Chartered Bank	100255876	Lehman Brothers Special Financing Inc.	Lehman Brothers Special Financing Inc.	Thailand	THB	
Legacy	Europe	Standard Life Investments	10030	Money Market Funds	Lehman Brothers Holdings Inc. (UK Branch)	Ireland	EUR	
Legacy	Americas	SunTrust Bank	7916865	Waterferry	LBHI	USA	USD	
Legacy	Americas	Svenska	40341739	LBCS - SEK	Lehman Brothers Commodity Services Inc	USA	SEK	
of 26	Legacy	Americas	Swedbank	15099	LBHUK	Lehman Brothers Holdings Inc. (UK Branch)	Sweden	SEK
Pg	Legacy	Europe	17608	LBHUK	Lehman Brothers Holdings	USA	USD	
Legacy	Americas	The Depository Trust Company	7535	Lehman Brothers Inc. / OWS Mortgage Opportunity Master Fund, L.P.	Lehman Brothers Holdings Scottish LP	USA	USD	
Order	Americas	The Reserve Funds	79933848	Waterferry	LBHI	USA	USD	
Legacy	Americas	The Reserve Funds	79933849	Waterferry	LBHI	USA	USD	
Legacy	Americas	The Reserve Funds	80831931	Waterferry	LBHI	USA	USD	
Legacy	Americas	The Reserve Funds	81713431	Waterferry	LBHI	USA	USD	
Legacy	Americas	The Reserve Funds	82981648	Waterferry	LBHI	USA	USD	
Legacy	Americas	The Reserve Funds	82981649	Waterferry	LBHI	USA	USD	
Legacy	Americas	Toronto Dominion Bank	0360-01-2237912	Lehman Brothers Derivative Products Inc.	Lehman Brothers Derivative Products Inc.	Canada	CAD	
Legacy	Americas	Financial Group	0360-01-2225593	Lehman Brothers Financial Products	Lehman Brothers Financial Products Inc.	Canada	CAD	
Legacy	Americas	UBS Global Asset Management	300285	Waterferry	LBHI	USA	USD	
Legacy	Americas	US Bancorp Asset Management, Inc.	9400051318	Waterferry	LBHI	USA	USD	
Legacy	Americas	Ufen Dahl Capital Management, L.P.	1956-30088	Waterferry	LBHI	USA	USD	

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Legacy / New	Region	Bank	Account Number	Account Title	Entity	Country	Currency
Legacy	Europe	Vilnius Bankas	LT22 7044 0600 0636 9498	LBHIUK	Lehman Brothers Holdings Inc. (UK Branch)	Lithuania	LTL
Legacy	Americas	Wells Fargo Funds	2430000614	Waterferry	LBHI	USA	USD
Legacy	Americas	Westpac Banking Corporation	18945220001	Lehman Brothers Derivative Products	Lehman Brothers Derivative Products Inc.	New Zealand	NZD
Legacy	Americas	Westpac Banking Corporation	RET017673NZD22000 1	FX Cash Account-LBFP	Lehman Brothers Financial Products Inc.	New Zealand	NZD
Legacy	Europe	Zagrebaka Banka	5180002060191	LBHIUK	Lehman Brothers Holdings Inc. (UK Branch)	Croatia	HRK
Legacy	Europe	ZAO Citibank	408078105005013700 01	LBHI (UK Branch)	Lehman Brothers Holdings Inc. (UK Branch)	Russia	RUB

EXHIBIT B

(Authorized Depository Accounts)

Proposed						
Legacy / Region	Bank	Account Number	Account Title	Entity	Country	Currency
New	Americas Bank Of America	TBD	LBHI	LBHI	USA	USD
New	Americas Bank Of America	3755552392	LBHI	LBHI	USA	USD
New	Americas Bank Of America	TBD	LBHI	LBHI	USA	USD
Legacy	Europe Bank of America	6550261540	Lehman Brothers Commodity Services Inc (Europe)	Lehman Brothers Holdings Inc.	USA	USD
Legacy	Americas Bank of America, New York	6550914465	LBHIUK USD Automatch account	Lehman Brothers Holdings Inc.	USA	USD
Legacy	Europe Bank of America, New York	7009761536	LB HOLDINGS INC, UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	USA	USD
Legacy	Americas Citibank	3049-7636	CES Aviation LLC	CES Aviation LLC(SPV)	USA	USD
Legacy	Americas Citibank	3056-8123	CES Aviation V LLC	CES Aviation V LLC(SPV)	USA	USD
Legacy	Americas Citibank	40615202	LBHI Main Operating Account	LBHI	USA	USD
Legacy	Americas Citibank	3062-2222	Lehman Brothers Holdings Inc.	LBHI	USA	USD
Pg 17	Americas Citibank	3062-4711	Lehman Brothers Holdings Inc.	LBHI	USA	USD
Legacy	Americas Citibank	4074-3925	LBHI Administrative Services Only	LBHI	USA	USD
Order Legacy	Americas Citibank	3054-5554	LBHI Bank Loans	LBHI	USA	USD
Legacy	Americas Citibank	3057-3934	LBH Equity Deriv for the benefit of LBFI NA	LBHI	USA	USD
Legacy	Americas Citibank	3077-4322	Lehman Brothers Commodity Services Juice Sweep Account	Lehman Brothers Commodity Services Inc	USA	USD
Legacy	Americas Citibank	3058-2857	LBSF Bank Loans	Lehman Brothers Special Financing Inc.	USA	USD
Legacy	Americas Citibank	3062-6522	LBSF ENERGY-USD	Lehman Brothers Special Financing Inc.	USA	USD
Legacy	Americas Citibank	30649126	Lehman Brothers Special Financing Inc.	Lehman Brothers Special Financing Inc.	USA	USD
Legacy	Americas Citibank	3043-4133	LCPI Bank Loans (New Loan Iq System)	Lehman Commercial Paper Inc.	USA	USD
Legacy	Americas Citibank	3043-4141	LCPI AS Agent (Bank Loans)	Lehman Commercial Paper Inc.	USA	USD
Legacy	Americas Citibank	4061-5659	LCPI Cash Concentration	Lehman Commercial Paper Inc.	USA	USD

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Proposed						
Legacy / New	Region	Bank	Account Number	Account Title	Entity	Country Currency
Legacy	Americas	Citibank	30649134	Lehman Commercial Paper Inc.	Lehman Commercial Paper Inc.	USA USD
Legacy	Americas	Citibank	3054-5087	Lehman Brothers Commercial Corp - USD FX Nostro Account	Lehman Brothers Commercial Corporation	USA USD
Legacy	Americas	Citibank	4061-5501	LCC Cash Concentration	Lehman Brothers Commercial Corporation	USA USD
Legacy	Americas	Citibank	3071-6122	Lehman Brothers Special Lending LLC	Lehman Brothers Special Lending LLC	USA USD
Legacy	Europe	Citibank	30775763	LBHI (UK Branch)	LBHI (UK Branch)	UK USD
New	Europe	Citibank N.A.	12136384	LBHI (UK Branch) - DIP	Lehman Brothers Holdings Inc. (UK Branch)	UK EUR
New	Europe	Citibank N.A.	12136422	LBHI (UK Branch) - DIP	Lehman Brothers Holdings Inc. (UK Branch)	UK GBP
Pg 18 of 26	Europe	Citibank N.A.	12136414	LBHI (UK Branch) - DIP	Lehman Brothers Holdings Inc. (UK Branch)	UK JPY
New	Europe	Citibank N.A.	12136406	LBHI (UK Branch) - DIP	Lehman Brothers Holdings Inc. (UK Branch)	UK CAD
New	Europe	Citibank N.A.	12136325	Lehman Bros Spec Fin Inc - DIP	Lehman Brothers Holdings Inc. (UK Branch)	UK EUR
New	Europe	Citibank N.A.	12136368	Lehman Bros Spec Fin Inc - DIP	Lehman Brothers Holdings Inc. (UK Branch)	UK GBP
Order	New	Europe	12136341	Lehman Bros Spec Fin Inc - DIP	Lehman Brothers Holdings Inc. (UK Branch)	UK JPY
New	Europe	Citibank N.A.	12136333	Lehman Bros Spec Fin Inc - DIP	Lehman Brothers Holdings Inc. (UK Branch)	UK CAD
New	Europe	Citibank N.A.	12154544	Lehman Bros Comm Paper Inc - DIP	Lehman Commercial Paper Inc.	UK CAD
New	Europe	Citibank N.A.	12136694	Lehman Bros Comm Paper Inc - DIP	Lehman Commercial Paper Inc.	UK EUR
New	Europe	Citibank N.A.	12154560	Lehman Bros Comm Paper Inc - DIP	Lehman Commercial Paper Inc.	UK GBP
New	Europe	Citibank N.A.	12154552	Lehman Bros Comm Paper Inc - DIP	Lehman Commercial Paper Inc.	UK JPY
New	Americas	Citibank, N.A.	30784782	Lehman Brothers Commercial Corp -DIP	LBCC	USA USD
New	Americas	Citibank, N.A.	30784803	Lehman Brothers Commodity Services Inc -DIP	LBCCS	USA USD

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Proposed							
Legacy / New	Region	Bank	Account Number	Account Title	Entity	Country	Currency
New	Americas	Citibank, N.A.	30784766	Lehman Brothers Derivative Products Inc -DIP	LBDP	USA	USD
New	Americas	Citibank, N.A.	30784758	Lehman Brothers Financial Products Inc - DIP	LBFP	USA	USD
New	Americas	Citibank, N.A.	30784686	Lehman Brothers Holdings Inc – DIP – Cash Concentration	LBHI New	USA	USD
New	Americas	Citibank, N.A.	30784694	Lehman Brothers Holdings Inc – DIP – Disbursements	LBHI New	USA	USD
New	Americas	Citibank, N.A.	30784811	Lehman Brothers Holdings Inc. (UK Branch) – DIP	LBHI New	USA	USD
New	Americas	Citibank, N.A.	30785347	LBHI - Residential Real Estate - DIP	LBHI New	USA	USD
New	Americas	Citibank, N.A.	30785355	LBHI - Commercial Real Estate - DIP	LBHI New	USA	USD
New	Americas	Citibank, N.A.	30785363	LBHI - Private Equity - DIP	LBHI New	USA	USD
New	Americas	Citibank, N.A.	30787801	LBHI Cash Collateral - DIP	LBHI New	USA	USD
New	Americas	Citibank, N.A.	38793798	LBHI - Accounts Payable Checks - DIP	LBHI New	USA	USD
Pg	New	Americas	38793827	LBHI - Accounts Payable ACH - DIP	LBHI New	USA	USD
New	Americas	Citibank, N.A.	38793835	LBHI - Payroll Checks - DIP	LBHI New	USA	USD
New	Americas	Citibank, N.A.	38793878	LBHI - Payroll ACH - DIP	LBHI New	USA	USD
New	Americas	Citibank, N.A.	30790197	Lehman Brothers Holdings Inc	LBHI New	USA	USD
New	Americas	Citibank, N.A.	30784774	Lehman Brothers OTC Derivatives Inc -DIP	LBOTC	USA	USD
New	Americas	Citibank, N.A.	30784731	Lehman Brothers Special Financing Inc. - DIP	LBSF	USA	USD
New	Americas	Citibank, N.A.	30785398	LBSF - Mortgage Derivatives - DIP	LBSF	USA	USD
New	Americas	Citibank, N.A.	30784707	Lehman Commercial Paper Inc – DIP – Agency Loans	LCPI	USA	USD
New	Americas	Citibank, N.A.	30784715	Lehman Commercial Paper Inc – DIP – General Loans	LCPI	USA	USD
New	Americas	Citibank, N.A.	30784723	Lehman Commercial Paper Inc – DIP – Operating AC	LCPI	USA	USD
New	Americas	Citibank, N.A.	30785371	LCPI - Mortgage Loans - DIP	LCPI	USA	USD
Legacy	Americas	Citbank, N.A.	116197	Lehman Brothers Special Financing Inc. (Non Exempt)	Lehman Brothers Special Financing Inc.	Brazil	BRL

Proposed						
Legacy / New	Region	Bank	Account Number	Account Title	Entity	Country Currency
Legacy	Americas	Citibank, N.A.	2116190	Lehman Brothers Special Financing (Exempt)	Lehman Brothers Special Financing Inc.	Brazil BRL
Legacy	Americas	Citibank, N.A.	159925404	LBCS - JPY	Lehman Brothers Commodity Services Inc	JP JPY
Legacy	Americas	Citibank, N.A.	11228102	LBCS - EUR	Lehman Brothers Commodity Services Inc	UK EUR
Legacy	Americas	Citibank, N.A.	11228110	LBCS - STERLING	Lehman Brothers Commodity Services Inc	UK GBP
Legacy	Americas	Citibank, N.A.	8013713	FX Cash Account	Lehman Brothers Financial Products Inc.	UK GBP
Legacy	Americas	Citibank, N.A.	11375105	Lehman Scottish Finance L.P. [USD Account]	Lehman Scottish Finance L.P.(SPV)	UK USD
Legacy	Americas	Citibank, N.A.	30664297	CES Aviation IX LLC	CES Aviation IX(SPV)	USA USD
Legacy	Americas	Citibank, N.A.	11291769	LBCS Swiss Francs	Lehman Brothers Commodity Services Inc	USA CHF
of 26	Pg	Americas	11037420	LBDP GBP Settlement account	Lehman Brothers Derivative Products Inc.	USA GBP
Legacy	Europe	Citibank, N.A.	10547840	LEHMAN BROTHERS FINANCE SA	Lehman Brothers Finance S.A.	UK CHF
Order	Legacy	Europe	7111343001	LEHMAN BROTHERS FINANCE SA, Collateral (JV)	Lehman Brothers Finance S.A.	N/A
Legacy	Europe	Citibank, N.A.	11953788	LBHIUK	Lehman Brothers Holdings Inc. (UK Branch)	UK CHF
Legacy	Europe	Citibank, N.A.	028 780 000000	LBHIUK	Lehman Brothers Holdings Inc. (UK Branch)	Morocco MAD
Legacy	Americas	HSBC Bank USA	0400557519 71	487667463	Lehman Brothers Holdings Inc.	USA USD
Legacy	Americas	J.P. Morgan Chase	475-025970	Lehman Brothers Group Insurance Plan - MetLife Dental Program	LBHI	USA USD
Legacy	Americas	J.P. Morgan Chase & Co.	066-645808	East Dover - Disbursement Account	East Dover Limited(SPV)	USA USD
Legacy	Americas	J.P. Morgan Chase & Co.	066-645816	East Dover - Main Operating Account	East Dover Limited(SPV)	USA USD
Legacy	Americas	J.P. Morgan Chase & Co.	066-624436	LB 745 LLC Promissory Note	LB 745 LLC	USA USD
Legacy	Americas	J.P. Morgan Chase & Co.	066-650682	Lehman Brothers Holdings Inc.	LBHI	USA USD

Proposed

Legacy / New	Region	Bank	Account Number	Account Title	Entity	Country	Currency
Legacy	Americas	J.P. Morgan Chase & Co.	LCE	Lehman Brothers Holdings Inc.	LBHI	USA	USD
Legacy	Americas	J.P. Morgan Chase & Co.	753-881-366	Lehman Brothers Holdings Inc., by Tishman Speyer, as Agent	LBHI	USA	USD
Legacy	Americas	J.P. Morgan Chase & Co.	066-141-605	Holdings Check Swap	LBHI	USA	USD
Legacy	Americas	J.P. Morgan Chase & Co.	LXH	Lehman Brothers Holding Inc. - Segregated	LBHI	USA	USD
Legacy	Americas	J.P. Morgan Chase & Co.	066-647517	Lehman Brothers Commodity Services Inc.	Lehman Brothers Commodity Services Inc.	USA	USD
Legacy	Americas	J.P. Morgan Chase & Co.	066-902622	LBDP Cash Operating Account	Lehman Brothers Derivative Products Inc.	USA	USD
Legacy	Americas	J.P. Morgan Chase & Co.	066-902630	LBDP Termination Account	Lehman Brothers Derivative Products Inc.	USA	USD
Legacy	Americas	J.P. Morgan Chase & Co.	066-902649	LBDP Proprietary Account	Lehman Brothers Derivative Products Inc.	USA	USD
Legacy	Americas	J.P. Morgan Chase & Co.	066-902673	LBDP Customer Collateral Pledge	Lehman Brothers Derivative Products Inc.	USA	USD
Legacy	Americas	J.P. Morgan Chase & Co.	LD5	LBDP Collateral Pledge	Lehman Brothers Derivative Products Inc.	USA	USD
Order	Americas	J.P. Morgan Chase & Co.	066-289009	LBFP Cash Operating Account	Lehman Brothers Financial Products Inc.	USA	USD
Legacy	Americas	J.P. Morgan Chase & Co.	066-289181	LBFP Proprietary Account	Lehman Brothers Financial Products Inc.	USA	USD
Legacy	Americas	J.P. Morgan Chase & Co.	066-289203	LBFP Customer Collateral Pledge	Lehman Brothers Financial Products Inc.	USA	USD
Legacy	Americas	J.P. Morgan Chase & Co.	LW0	LBFP LBSF Collateral Pledge	Lehman Brothers Financial Products Inc.	USA	USD
Legacy	Americas	J.P. Morgan Chase & Co.	066-624-770	Lehman Brothers OTC Derivatives Inc.	Lehman Brothers OTC Derivatives Inc.	USA	USD
Legacy	Americas	J.P. Morgan Chase & Co.	LBK	Lehman Brothers OTC Derivatives Inc.	Lehman Brothers OTC Derivatives Inc.	USA	USD
Legacy	Americas	J.P. Morgan Chase & Co.	066-626277	Lehman Brothers OTC Derivatives Inc.	Lehman Brothers OTC Derivatives Inc.	USA	USD
Legacy	Americas	J.P. Morgan Chase & Co.	066-626412	Lehman Brothers OTC Derivatives Inc.	Lehman Brothers OTC Derivatives Inc.	USA	USD
Legacy	Americas	J.P. Morgan Chase & Co.	066-143-543	Incoming FF-LBSF Financing Inc.	Lehman Brothers Special Financing Inc.	USA	USD

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Proposed							
	Legacy / New	Region	Bank	Account Number	Account Title	Entity	
						Country	
08-13555-mg	Doc 2943-2	Entered 02/25/09 18:25:59	Filed 02/25/09	066-292-301	Lehman Brother Securities	USA	USD
	Legacy	Americas	J.P. Morgan Chase & Co.	066-292-301	Lehman Brothers Special Financing Inc.	USA	USD
	Legacy	Americas	J.P. Morgan Chase & Co.	066-210-860	LCPI	USA	USD
	Legacy	Americas	J.P. Morgan Chase & Co.	G72455	Lehman Commercial Paper Inc AC	USA	USD
	Legacy	Americas	J.P. Morgan Chase & Co.	G72456	Lehman Commercial Paper Inc	USA	USD
	Legacy	Americas	J.P. Morgan Chase & Co.	G72858	Lehman Commercial Paper	USA	USD
	Legacy	Americas	J.P. Morgan Chase & Co.	LCD	Lehman Commercial Paper Inc. - DTC	USA	USD
	Legacy	Americas	J.P. Morgan Chase & Co.	066-619505	LB Comm. Corp. Non-Seg	USA	USD
	Legacy	Europe	J.P. Morgan Chase & Co.	066-625998	LCH Intraday Call Account	USA	USD
	Pg 22 of 26	Americas	J.P. Morgan Chase Bank, N.A.	XAU869	LBSF Gold Account	Lehman Brothers Commercial Corporation	USD
	Legacy	Americas	J.P. Morgan Chase Bank, N.A.	XAG414	LBSF Silver account	Lehman Brothers Special Financing Inc.	USD
	Order	Americas	J.P. Morgan Chase Bank, N.A.	415	LBCC Silver account	Lehman Brothers Special Financing Inc.	USD
	Legacy	Americas	J.P. Morgan Chase Bank, N.A.	871	LBCC Gold Account	Lehman Brothers Commercial Corporation	XAG
	Legacy	Americas	J.P. Morgan Chase Bank, N.A.	2900113594	JP Morgan Chase Bank N.A., Lehman Brothers Holdings Inc., Cash Collateral Account.	Lehman Brothers Commercial Corporation	XAU
	Legacy	Europe	J.P. Morgan Chase Bank, N.A.	00077	Precious Metals XPT	LBHI	USD
	Legacy	Europe	J.P. Morgan Chase Bank, N.A.	00100	Precious Metals XPD	Lehman Brothers Commodity Services Inc	GBP
	Legacy	Europe	J.P. Morgan Chase Bank, N.A.	00499	Precious Metals XAG	Lehman Brothers Commodity Services Inc	GBP
	Legacy	Europe	J.P. Morgan Chase Bank, N.A.	00995	Precious Metals XAU	Lehman Brothers Commodity Services Inc	GBP
	Legacy	Europe	J.P. Morgan Chase Bank, N.A.	33197701	Lehman Brothers Commodity Services Inc (Europe)	Lehman Brothers Commodity Services Inc	EUR

Proposed							
Legacy / New	Region	Bank	Account Number	Account Title	Entity	Country	Currency
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	32500601	LEHMAN BROTHER HOLDINGS INC UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	UK	AUD
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	32500602	LEHMANN BROTHERS HOLDINGS INC UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	UK	MXN
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	32500603	LEHMAN BROTHERS HOLDINGS INC UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	UK	CAD
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	32500604	LEHMAN BROTHERS HOLDINGS INC UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	UK	CHF
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	32500605	LEHMAN BROTHERS HOLDINGS INC UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	UK	CZK
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	32500606	LEHMAN BROTHERS HOLDINGS INC UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	UK	DKK
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	32500607	LEHMAN BROTHERS HOLDINGS INC UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	UK	GBP
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	32500608	LEHMAN BROTHERS HOLDINGS INC UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	UK	HUF
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	32500609	LEHMAN BROTHERS HOLDINGS INC UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	UK	ILS
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	32500610	LEHMAN BROTHERS HOLDINGS INC UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	UK	NOK
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	32500611	LEHMAN BROTHERS HOLDINGS INC UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	UK	PLN
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	32500612	LEHMAN BROTHERS HOLDINGS INC UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	UK	NZD
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	32500613	LEHMAN BROTHERS HOLDINGS INC UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	UK	SEK
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	32500614	LEHMAN BROTHERS HOLDINGS INC UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	UK	SKK
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	32500615	LEHMAN BROTHERS HOLDINGS INC UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	UK	ZAR
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	32500616	LEHMAN BROTHERS HOLDINGS INC UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	UK	TRY
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	32500617	LEHMAN BROTHERS HOLDINGS INC UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	UK	USD
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	32500618	LEHMAN BROTHERS HOLDINGS INC UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	UK	EUR
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	32500619	LEHMAN BROTHERS HOLDINGS INC UK BRANCH	Lehman Brothers Holdings Inc. (UK Branch)	UK	EUR

Proposed						
Legacy / New	Region	Bank	Account Number	Account Title	Entity	Country Currency
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	37492601	LBHI UK Pledge 1	Lehman Brothers Holdings Inc. (UK Branch)	Germany EUR
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	25048101	LBSF Swapclear PPS Account	Lehman Brothers Special Financing Inc.	UK AUD
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	25048102	LBSF Swapclear PPS Account	Lehman Brothers Special Financing Inc.	UK CAD
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	25048103	LBSF Swapclear PPS Account	Lehman Brothers Special Financing Inc.	UK CHF
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	25048104	LBSF Swapclear PPS Account	Lehman Brothers Special Financing Inc.	UK DKK
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	25048105	LBSF Swapclear PPS house Account	Lehman Brothers Special Financing Inc.	UK EUR
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	25048106	LBSF Swapclear PPS Account	Lehman Brothers Special Financing Inc.	UK GBP
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	25048107	LBSF Swapclear PPS Account	Lehman Brothers Special Financing Inc.	UK HKD
Pg 24 of 26	Legacy	J.P. Morgan Chase Bank, N.A.	25048108	LBSFI Swapclear PPS	Lehman Brothers Special Financing Inc.	UK JPY
Pg 24 of 26	Europe	J.P. Morgan Chase Bank, N.A.	25048109	LBSFI Swapclear PPS Account	Lehman Brothers Special Financing Inc.	UK NOK
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	25048110	LBSFI Swapclear PPS Account	Lehman Brothers Special Financing Inc.	UK NZD
Order	Europe	J.P. Morgan Chase Bank, N.A.	25048111	LBSF Swapclear PPS Account	Lehman Brothers Special Financing Inc.	UK SEK
Legacy	Europe	J.P. Morgan Chase Bank, N.A.	25048112	LBSF Swapclear PPS Account	Lehman Brothers Special Financing Inc.	USA USD
New	Americas	U.S. Bank	152308786648	LBCC	USA	USD
New	Americas	U.S. Bank	152308786655	LBCS	USA	USD
New	Americas	U.S. Bank	152308786622	LBDP	USA	USD
New	Americas	U.S. Bank	152308786630	LBFP	USA	USD
New	Americas	U.S. Bank	152308786572	LBHI Cash Concentration	USA	USD
New	Americas	U.S. Bank	152308786580	LBHI Disbursement Account	USA	USD
New	Americas	U.S. Bank	152308786614	LOTC	USA	USD
New	Americas	U.S. Bank	152308786598	LBSF	USA	USD
New	Americas	U.S. Bank	152308786606	LCPI	USA	USD
Legacy	Americas	U.S. Bank - Loan Servicing	104757490602	Lehman Commercial Paper Inc / United Capital	USA	USD

Legacy / New	Region	Bank	Account Number	Account Title	Entity	Country	Currency
Legacy	Americas	U.S. Bank - Loan Servicing	104757490610	Lehman Commercial Paper Inc / Terminal	Lehman Commercial Paper Inc.	USA	USD
Legacy	Americas	U.S. Bank - Loan Servicing	104757490628	Lehman Commercial Paper Inc / T&W Leases	Lehman Commercial Paper Inc.	USA	USD
Legacy	Americas	U.S. Bank - Loan Servicing	104757490636	Lehman Commercial Paper Inc/T&W IV	Lehman Commercial Paper Inc.	USA	USD
Legacy	Americas	Union Bank of California	289-0044738	BNC Mortgage Inc.	BNC Mortgage Inc.	USA	USD

EXHIBIT C

INVESTMENT GUIDELINES

The Debtors generally may invest their cash and cash equivalents in only the following investments:

- (i) securities issued or directly and fully guaranteed or insured by the United States Government or any agency or instrumentality thereof;
- (ii) treasury-based money market funds that invest only in securities issued or directly and fully guaranteed or insured by the United States Government or any agency or instrumentality thereof; and
- (iii) low-risk investments such as securities issued by foreign governments, interest bearing accounts, bank-issued certificates of deposit, or funds similar to the treasury-based money market funds.